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## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 30 / MSAD 30

2011-12

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## =====

## 1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	127	86	213	0	213
10	ATTENDING PUPILS (OCTOBER 2010)	132	70	202	0	202
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	129.5	78.0	207.5 (100%)	0.0 ( 0%)	207.5

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	7.6 (17:1)	4.9 (16:1)	0.0 (15:1)	=	12.5	/	14.8	=	.84 X	773,774	=	649,970	0
B.	GUIDANCE	0.4 (350:1)	0.2 (350:1)	0.0 (250:1)	=	0.6	/	0.5	=	1.20 X	19,626	=	23,551	0
C.	LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3	/	0.0	=	.30 X	0	=	9,573	0
D.	HEALTH	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3	/	1.0	=	.30 X	51,134	=	15,340	0
E.	EDUCATION TECHS	1.3 (100:1)	0.8 (100:1)	0.0 (250:1)	=	2.1	/	2.0	=	1.05 X	40,423	=	42,444	0
F.	LIBRARY TECHS	0.3 (500:1)	0.2 (500:1)	0.0 (500:1)	=	0.5	/	0.0	=	.50 X	0	=	7,078	0
G.	CLERICAL	0.6 (200:1)	0.4 (200:1)	0.0 (200:1)	=	1.0	/	2.6	=	.38 X	75,773	=	28,794	0
H.	SCHOOL ADMIN.	0.4 (305:1)	0.3 (305:1)	0.0 (315:1)	=	0.7	/	1.0	=	.70 X	68,772	=	48,140	0

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		7,678	0
B.	Supplies and Equipment	342	473		70,965	0
C.	Professional Development	58	58		12,035	0
D.	Instructional Leadership Support	24	24		4,980	0
E.	Co- and Extra-Curricular Student	34	113		7,055	0
F.	System Administration/Support	218	218		45,235	0
G.	Operations & Maintenance	1,002	1,191		207,915	0

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	132,702	0
B.	Education & Library Technicians	36.00%	17,828	0
C.	Clerical	29.00%	8,350	0
D.	School Administrators	14.00%	6,740	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.86)	-139,746	0
16	Adjustment for Title I Revenues	-98,732	0

17	TOTALS	1107,894	0
18	E.P.S. RATES	5,339	6,705

**Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.**

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## A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2008          172.0          107.0          279.0
      OCTOBER 2008         163.0           96.0          259.0
      APRIL 2009           163.0           97.0          260.0
      OCTOBER 2009         166.0           84.0          250.0
      APRIL 2010           170.0           82.0          252.0
      OCTOBER 2010         168.0           93.0          261.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X          SAU
                                YEAR PUPILS    ENROLL. ADJ X          EPS RATES
      K-8 PUPILS                169.0 +      0.00 X          5,339.00 = 902,291.00
      9-12 PUPILS                87.5 +      0.00 X          6,705.00 = 586,687.50
      ADULT EDUC. COURSES AT .1      0.0          X          6,705.00 = 0.00
      K-8 EQUIV. INSTR. PUPILS      0.000          X          5,339.00 = 0.00
      9-12 EQUIV. INSTR. PUPILS      0.125          X          6,705.00 = 838.13

WEIGHTED COUNTS                PUPILS        WEIGHTS X
      K-8 DISADVANTAGED @ .7202      121.7 X .15 X          5,339.00 = 97,463.45
      9-12 DISADVANTAGED @ .7202       63.0 X .15 X          6,705.00 = 63,362.25
      K-8 LIMITED ENGLISH PROF.        0.0 X .700 X          5,339.00 = 0.00
      9-12 LIMITED ENGLISH PROF.        0.0 X .700 X          6,705.00 = 0.00

TARGETED FUNDS                PUPILS        WEIGHTS X
      K-8 STUDENT ASSESSMENT          169.0          X          43.00 = 7,267.00
      9-12 STUDENT ASSESSMENT           87.5          X          43.00 = 3,762.50
      K-8 TECHNOLOGY RESOURCES          169.0          X          97.00 = 16,393.00
      9-12 TECHNOLOGY RESOURCES           87.5          X          293.00 = 25,637.50
      K-2 PUPILS                        58.5 X .10 X          5,339.00 = 31,233.15

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT          = 100,390.16
      9-12 SMALL SCHOOL ADJUSTMENT          = 0.00

OPERATING ALLOCATION                                1,835,325.64
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % 1,780,265.87

30  ADJUSTED TOTAL OPERATING ALLOCATION                                1,780,265.87
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## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					293,086.78
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	121,914.89	X	101.60%	=	123,865.53
35	TRANSPORTATION - EPS ALLOCATION					154,555.77
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					45,459.66
39	TOTAL OTHER SUBSIDIZABLE COSTS					616,967.74
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,397,233.61

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 30			
	11/01/11 NEW ELEM-LEE & LOMBARD ADD'N	176,250.00	5,816.25	182,066.25
42	TOTAL PRINCIPAL & INTEREST	176,250.00	5,816.25	182,066.25
43	APPROVED LEASES FOR 2010-11 - RSU 30 / MSAD 30			0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 30 / MSAD 30			0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 30 / MSAD 30			43,130.95
47	TOTAL DEBT SERVICE ALLOCATION			225,197.20
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			2,622,430.81

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION      LOCAL CONTRIBUTION

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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
LEE	121.5	47.93%	1,256,931.09		0.00		1,256,931.09
SPRINGFIELD	63.5	25.05%	656,918.92		0.00		656,918.92
WEBSTER PLT.	11.5	4.54%	119,058.36		0.00		119,058.36
WINN	57.0	22.48%	589,522.45		0.00		589,522.45
TOTAL	253.5						2,622,430.82

	2010 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
LEE	59,450,000		7.470		444,091.50		1,256,931.09	444,091.50	59.33%	7.47M
SPRINGFIELD	17,150,000		7.470		128,110.50		656,918.92	128,110.50	17.12%	7.47M
WEBSTER PLT.	5,050,000		7.470		37,723.50		119,058.36	37,723.50	5.04%	7.47M
WINN	18,550,000		7.470		138,568.50		589,522.45	138,568.50	18.51%	7.47M
TOTAL	100,200,000				748,494.00		2,622,430.82	748,494.00	100.00%	7.47M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,622,430.81	748,494.00	1,873,936.81
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,622,430.81	748,494.00	1,873,936.81
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 A D J U S T E D   S T A T E   C O N T R I B U T I O N			1,873,936.81
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 28.54%	STATE SHARE % = 71.46%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 28.54%	STATE SHARE % = 71.46%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,677,490.58		